

Article - Tax - General

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§13-932.

(a) A certification by a federal official to the Comptroller shall include:

(1) the full name and address of the person and any other names known to be used by the person;

(2) the Social Security number or federal tax identification number;

(3) the amount of the nontax liability; and

(4) a statement that the debt is past due and legally enforceable in the amount certified and that there are no legal barriers to collection by offset.

(b) The Comptroller shall determine if a person for whom a certification is received is due a refund of Maryland tax or a vendor payment.

(c) Subject to § 13-931(b) of this subtitle and subsection (d) of this section, as to any person due a refund or vendor payment, the Comptroller shall:

(1) withhold any refund and vendor payment that is due a person whose name has been certified by a federal official;

(2) notify the person of the amount withheld in accordance with the certification by a federal official of the existence of a liability;

(3) pay to the federal official the lesser of:

(i) the entire refund and vendor payment; or

(ii) the amount certified;

(4) pay any refund and vendor payment in excess of the certified amount to the person; and

(5) withhold amounts from subsequent refunds and vendor payments due the person if the initial refund and vendor payment is less than the certified amount.

(d) If an individual filed a joint income tax return and the debt certified by a federal official is not the liability of both parties to the joint income tax return, the Comptroller may not withhold or pay to the federal official that portion of the income tax refund attributable to the individual not owing the debt.

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